

U.S Department of Energy

Semi-Annual Summary Report of DOE-Owned Plant and Capital Equipment

Contractor Name

Contract No.

Address

Location of Property (City, State)

Contracting Office

1	2	3	4	5	6	7	8	9
Asset Type Code	Beginning Balance As of		Acquisitions		Dispositions		Ending Balance As of	
	No. of Items	\$	No. of Items	\$	No. of Items	\$	No. of Items	\$
Total Plant and Capital Equipment								

Prepared By _____
name (printed), title, telephone number signature

Date of Late Physical Inventory of Capital Equipment _____

Contracting Officer Representative Signature _____

(Attach results of latest Physical Inventory if conducted since last reporting period)

Summary of Acquisitions & Dispositions by Type of Transactions

Acquisitions from Column (5) Above

1. Purchases:
 - a. P&CE Budgeted Items \$
 - b. Operating Expense Budgeted Items \$
2. Fabrications:
 - a. Beginning Balance \$
 - b. Additions - P&CE Budgeted \$
 - c. Additions - Operating Expense Budgeted \$
 - d. Completions (\$) \$
 - e. Ending Balance \$
3. No-Charge-Transfers from Other DOE Offices or Contractors \$
4. No-Charge-Transfers from Other Federal Agencies \$
5. Other (Explain) \$
6. Total Acquisitions \$

Disposition from Column (7) Above

7. Sales (Salvage Credit of \$) \$
8. Trade-ins (Salvage Credit of \$) \$
9. No-Charge-Transfers to Other DOE Offices or Contractors \$
10. No-Charge-Transfers to Other Federal Agencies \$
11. Other (Explain) \$
12. Total Dispositions \$

Note: Detail lines 1 through 12 above in accordance with the following columnar headings. Attach extra sheets if necessary.

[illegible]

General Instructions

This report provides DOE with financial data on Government-furnished or Contractor-acquired property in which title is vested with the Government and facilitates the reporting of changes to property accounts, and the reconciliation of physical inventories to property accounts. Preparation of the report requires a breakdown of the total number of items and total dollar value by asset type code (columns 1 through 9 of the form). Please note the requirement for the name, title, telephone number, and signature of the person responsible for the preparation of the report. Dollar amounts shown shall be rounded to the nearest dollar. The report is designed to account for all DOE-owned P&CE purchased by or furnished to your organization under DOE contracts awarded to your organization.

This report will be completed as of February 28 and August 31 of each year, and as of the final date of the contract. These completion dates apply only to this report. The reports will be submitted to the property administrator, and are due not later than 45 days after the end of the reporting period.

The original and two copies of this report should be sent to the property administrator, who in turn will provide copies to the Contracting Officer and to the servicing financial organization.

Negative reports are required.

Plant and Capital Equipment Definition

Plant and Capital Equipment includes land, land rights, depletable resources, improvements to land, buildings and structures, utilities, and equipment. The reporting criteria are as follows:

Plant Real property which includes land, buildings, related personal property, and other structures and facilities (Asset Codes 401 through 699 and 800). General Services Administration (GSA) regulations require the reporting of this property regardless of value.

Capital Equipment - Personal property items (Asset Codes 710 through 799) with a unit acquisition cost of \$5,000 or more, and a service life of more than two years per unit should be reported.

Generally, DOE Appropriation Acts differentiate between costs budgeted for plant and capital equipment and costs budgeted for operating expenses. Items meeting the P&CE criteria should be budgeted as such and reported on line 1a. Capital items purchased from operating funds should be reported on line 1b.

Instructions - Summary of Acquisitions and Dispositions by Type of Transactions

Acquisition

1. Purchases - The cost of equipment acquired by purchase includes net invoice cost less discount, plus transportation charges and installation costs.

The cost of land and land rights includes the purchase price, other acquisition costs, and net costs of demolition of facilities acquired with the land.

The cost of completed facilities purchased from non-Government sources includes the purchase price, other cost incident to the purchase, the net cost incident to the purchase, and the net cost of converting the facilities to make them useful to DOE.

Equipment acquired by the lease may qualify as DOE-owned plant and capital equipment. Contact the DOE Contracting Officer for specific reporting guidance on all equipment acquired by lease.

The cost of facilities constructed under contract includes all payments made to the construction contractor, the cost of items furnished by DOE and the payments made for architect-engineering contractor's services related to the construction work if not otherwise provided by DOE, the operating contractor, or the construction contractor.

2. Fabrications - Include equipment items fabricated by your shop, scientific personnel, or subcontractors. Fabrications costed with the Capital Equipment obligations (Program 35) that are incomplete should be identified separately from completed fabrications. Costs incurred for fabrication projects that are in progress at the end of the reporting period should be reported on lines 2b and 2c. For projects completed during a reporting period, the total project cost should be reported on line 2d.
3. No-Charge-Transfers from Other DOE Offices or Contractors - Record transferred P&CE at the original acquisition cost. All costs of normal packing, handling, etc., and any costs of removal, including dismantling of items transferred, shall be borne by the transferor. All costs of transportation shall be borne by the transferee. Where purchasing and warehousing activities are centralized with one DOE Contractor at a given location to provide routinely for the needs of other DOE Contractors at that location, a pro rata share of the cost of such activities shall be borne by the transferee. Under no circumstances will such costs be recorded by the transferee in an inventory account, or will such costs be transferred for incidental transactions with a DOE Contractor at another location.
4. No-Charge-Transfers from Other Federal Agencies - such transfers are treated in the same manner as transfers from another DOE organization as in 3 above.
5. Other - Include a brief explanation of the transaction such as physical inventory adjustments or any other additions not included in items 1 through 4 above.
6. Total Acquisitions - Total of lines 1 through 5.

Dispositions

7. Sales - Includes P&CE sold as scrap or as a reusable item. Cash collections from the sale of P&CE shall be handled as reductions to Contractor's immediate cash requirements, and are to be credited to the operating activity or as salvage credits if credited to the P&CE budget activity. When the sale is to be made by the General Services Administration (GSA), no entries shall be made until the sale has been completed.
8. Trade-Ins - Includes P&CE traded-in for purchased P&CE which were included on line 1, Purchases.
9. No-Charge-Transfers to Other DOE Offices or Contractors - Remove transferred P&CE at the original acquisition cost. See line 3, No-Charge-Transfers from Other DOE Offices or Contractors for transfer or responsibilities.
10. No-Charge-Transfers to Other Federal Agencies - Such transfers are treated in the same manner as transfers to another DOE organization as in 9 above.
11. Other - Include a brief explanation of the transaction such as extraordinary obsolescence, physical inventory adjustment, transfer to title etc., not included in 7 through 10 above. If property was lost, damaged, or destroyed, give date relief of accountability was granted.
12. Total Dispositions - Total of lines 7 through 11.

Additional instructions for the management of Government property in the possession of off-site contractors are in FAR 45.5 and DEAR 945.5. Contracts issued prior to April 1, 1984, will continue to reference DOE-PMR 109-60.